

Reuse Center of the Treasure Coast, Inc.,
Riviera Beach, FL
RSBC Development and Outreach
Corporation, Garysburg, NC
Rural Health International, Vienna, VA
Rushford Institute for Nanotechnology,
Rushford, MN
Russell CEOs, Philadelphia, PA
S and L Transition House, Orlando, FL
Sai Hira Ram Trust, Inc., Roseland, NJ
Sacramento Black Chamber of Commerce
Foundation, Inc., Sacramento, CA
Sault Housing Services, Inc.,
Sault Ste Marie, MI
Scott's Seafood Cancer Research Fund,
Sacramento, CA
Schekinah Mission Center,
Los Angeles, CA
Sisters Network, Chicago, IL
Southwest Health Center, Inc.,
Bellaire, TX
Spin Single Parents Integrative Network,
Sebastopol, CA
Stephen's Active Adult Day Care,
Loris, SC
Strategies 2 Success, Los Angeles, CA
Success Builders, Inc., Jacksonville, FL
Tate Outreach Organization, Chicago, IL
Tax Clinic, Inc., Wayne, PA
Teach Another Generation, Incorporated,
Oakland, CA
Teens for Tomorrow, Austin, TX
Teen Mothers and Infant Center,
Itta Bena, MS
Tomtenhaus Animal Sanctuary,
Abrams, WI
Turning Point Life Center, Matteson, IL
Tuscaloosa Housing Opportunities
Corporation, Tuscaloosa, AL
UMOJA Studio, Little Rock, AR
Urban Educational Resource Center,
Mobile, AL
Visions and Dreams Counseling Services,
Inc., Houston, TX
Visions of Hope, Louisville, KY
Volunteer Health Services Foundation,
Columbus, OH

Walker Holistic Care, Inc., Houston, TX
W.C. Jones Foundation, Corona, NY
Westminster Foundation, Inc.,
Orlando, FL
Willie R. Davis Scholarship Fund, Inc.,
Washington, DC
Women Abuse Resource, Inc.,
Philadelphia, PA
Women in Sports and Entertainment,
Detroit, MI
Woodstock Foundation, Inc., Canton, GA
Word of Life Programs, Huntsville, AL
Workforce Investment Board of Will
County, Joliet, IL
World of Voices, Inc., Stockton, CA
Young Street Ministries Corporation,
Augusta, GA
Young Triumph, Inc., Torrance, CA

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings

Announcement 2008-82

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declara-

tory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1).

In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organizations that were the basis for the revocation. This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

Chaim Ministries, Inc.
Los Alamitos, CA
After Bankruptcy Foundation, Inc.
Fishers, IN
Round Rock Band Boosters, Inc.
Round Rock, TX
